

Message Text

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ORIGIN NEA-10

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FM SECSTATE WASHDC

TO AMEMBASSY TEHRAN

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E.O. 11652: N/A

TAGS: ELAB, EFIN, SWEL, IR

SUBJECT: IRANIAN SOCIAL SECURITY LAW

REF: A) 1976 TEHRAN 12586 B) 1976 TEHRAN 12585
C) 1976 STATE 214438

1. DEPTOFFS AND OFFICIAL OF SOCIAL SECURITY ADMINISTRATION HAVE CONSIDERED PROBLEM RAISED REFTELS A AND B AND PREVIOUS CONCERNING APPLICATION IRAN SOCIAL SECURITY TAX LEGISLATION TO EXPATRIATE FOREIGNERS IN IRAN.

2. AS SUGGESTED REFTEL C, SSA IS INTERESTED IN POSSIBILITY OPENING DISCUSSIONS WITH GOI ON A BILATERAL SOCIAL SECURITY AGREEMENT. WHILE SSA IS NOT IN A POSITION AT THIS TIME TO PROVIDE A DRAFT AGREEMENT DRAWN SPECIFICALLY FOR IRAN, IT HAS PREPARED A BOOKLET - INTERNATIONAL SOCIAL SECURITY AGREEMENTS - WHICH DETAILS THE HISTORICAL BACKGROUND TO LIMITED OFFICIAL USE

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SUCH AGREEMENTS AND CONTAINS A MODEL CONVENTION FOR BILATERAL AGREEMENTS. SSA HAS, MOREOVER, CONCLUDED BILATERAL SOCIAL SECURITY AGREEMENTS WITH THE FRG AND ITALY, WHICH REFLECT THE USG POSITION, GENERALLY, ON SUCH

AGREEMENTS. NEITHER AGREEMENT HAS BEEN IMPLEMENTED, BUT SSA HAS REQUESTED CONGRESSIONAL AUTHORIZATION TO

IMPLEMENT BOTH. THE AUTHORIZING LEGISLATION DIED IN THE LAST SESSION OF CONGRESS, APPARENTLY NOT AS A RESULT OF OPPOSITION, BUT SIMPLY IN THE PRESS OF BUSINESS. SAA EXPECTS LEGISLATION WILL BE REINTRODUCED EARLY IN THE NEXT SESSION OF CONGRESS AND INDICATES, INFORMALLY, THAT IT IS NOT AWARE OF ANY POTENTIAL OPPOSITION. WE ARE POUCHING TO THE EMBASSY, ATTENTION BREWIN FOR MOSHAVER, ONE COPY OF THE BOOKLET INTERNATIONAL SOCIAL SECURITY AGREEMENTS AND ONE COPY OF THE HEARINGS HELD BY THE SUBCOMMITTEE ON SOCIAL SECURITY OF THE HOUSE WAYS AND MEANS COMMITTEE ON THE SO-CALLED TOTALIZATION BILL (WHICH CONTAIN THE PROPOSED ITALIAN AND GERMAN AGREEMENTS).

3. WE CANNOT GIVE YOU AT THIS TIME A DEFINITE IRS POSITION ON ALLOWANCE OF A U.S. INCOME TAX CREDIT AGAINST CONTRIBUTIONS MADE TO THE IRANIAN SOCIAL SECURITY SYSTEM. SSA HAS ASKED IRS FOR AN INFORMAL OPINION, AND WE SHALL PASS THE INFORMATION ON TO YOU WHEN WE HAVE IT. OFF THE RECORD, SSA REVEALS THAT TREASURY HAS NOT BEEN PARTICULARLY RECEPTIVE TO ARRANGEMENTS THAT AMOUNT TO USG FINANCING OF FOREIGN TAX SYSTEMS (AND SSA ITSELF DOESN'T MUCH LIKE THE IDEA).

4. SSA PREPARED TO BEGIN CONSULTATIONS SOON AFTER JANUARY 20 WITH U.S. HEADQUARTERS OF LARGE COMPANIES DOING BUSINESS IN IRAN WITH A VIEW TOWARD OBTAINING THEIR SUPPORT FOR EARLY CONGRESSIONAL AUTHORIZATION TO SSA TO CONCLUDE BILATERAL SOCIAL SECURITY AGREEMENTS.

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